

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 27TH MARCH 2007 / 6TH CHAITHRA 1929

WP(C).No. 21686 of 2006(F)

PETITIONER:

**N.K. VAHIDA,
PROPRIETRIX, DIAMOND TRADERS, XI/100,
KURICHANKULAM, PIRAYIRI P.O., PALAKKAD DISTRICT.**

**BY ADV. SRI.ARIKKAT VIJAYAN MENON,
SRI.HARISANKAR V. MENON,
SMT.MEERA V.MENON.**

RESPONDENTS:

- 1. ASST. COMMISSIONER (KVAT),
COMMERCIAL TAXES SPECIAL CIRCLE, PALAKKAD.**
- 2. INTELLIGENCE OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM AT ATTINGAL.**

BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 27/03/2007,ALONG WITH W.P.(C). NO. 33869/2006, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:**

W.P.(C). NO.21686/2006:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE CERTIFICATE OF PAYMENT ISSUED BY COMMERCIAL TAXES INSPECTOR, NADUPUNNI DTD. 29/06/2006.

EXT.P.2: COPY OF THE PROFORMA INVOICE ISSUED BY THE PETITIONER DTD. 29/06/2006.

EXT.P.3: COPY OF THE PROFORMA INVOICE ISSUED BY THE PETITIONER DTD. 29/06/2006.

EXT.P.4: COPY OF THE PROFORMA INVOICE ISSUED BY THE PETITIONER DTD. 29/06/2006.

EXT.P.5: COPY OF THE NOTICE IN FORM 17A ISSUED BY THE R.2. DTD. 30/06/2006.

//TRUE COPY//

prv.

K.BALAKRISHNAN NAIR, J.

W.P.(C).Nos.21686 of 2006,26603 of 2006,
26728 of 2006, 30708 of 2006, 31050 of 2006,
31413 of 2006, & 33869 of 2006

Dated this the 27th day of March, 2007

JUDGMENT

The petitioners in these writ petitions challenge the notices issued under Section 47 (2) of the Kerala Value Added Tax Act. The goods have been released pursuant to the interim orders of this Court. The Commercial Taxes Officer (Enquiry) or the Intelligence Inspector, as the case may be, shall pass orders in these matters, after affording an opportunity of being heard to the petitioners, if so far, no final orders were passed. The bonds executed or the bank guarantees furnished shall be discharged or released, subject to the final orders passed. In some cases there is demand for entry tax also. Those demands are quashed. If any of the petitioners claim refund of the entry tax paid, they may move the competent authority for the same. In that event those applications will be disposed of without delay.

The Writ Petitions are disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS